

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>A. W. HOPPA,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No. 49203</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on September 10, 2008, Karen E. Hart and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Eric Butler, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**3333 Wadsworth Boulevard, Wheat Ridge, CO
(Jefferson County Schedule No. 022574)**

The subject is an unimproved residential lot containing a total site area of one acre. The residential lot is zoned R-2. The parcel has relatively level topography. The parcel has physical access from Wadsworth Boulevard. The Rocky Mountain ditch passes along the north border of the site.

Petitioner presented an indicated value of \$100,000.00 for the subject property. Petitioner presented no appraisal to support his value estimate.

Petitioner presented one comparable sale with a sales price of \$330,000.00 and a site size of 3.11 acres representing a sale price of \$106,042.00 per acre. The Board gave little weight to this

sale because of the larger square footage of the site which would require a substantial adjustment to the sale price.

Petitioner is requesting a 2007 actual value of \$100,000.00 for the subject property.

Respondent presented an indicated value of \$140,000.00 for the subject property based on the market approach.

Respondent presented four comparable lot sales ranging in sales price from \$145,000.00 to \$540,860.00 and in lot size from 0.719 to 2.4 acres. After adjustments were made, the sales ranged from \$133,400.00 to \$300,840.00.

Respondent assigned an actual value of \$138,000.00 to the subject property for tax year 2007.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2007.

The Board accepted Respondent's Comparable Sales 1, 2, and 3 as being representative of the subject property. The Board gave no weight to Respondent's Comparable Sale 4. While this sale is located adjacent to the subject, a large adjustment was necessary for the difference in site acreage. The Board concluded that Respondent's adjustments on Sales 1, 2, and 3 were reasonable. The Board agreed with Respondent's value conclusion of \$140,000.00.

ORDER:

The petition is denied.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS § 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS § 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

CRS § 39-8-108(2) (2008).

DATED and MAILED this 16th day of October 2008.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

Lyle D. Hansen

Lyle D. Hansen

This decision was put on the record

OCT 15 2008

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Heather Flannery

Heather Flannery

